

# KINDERGARTEN THROUGH GRADE 12 EDUCATION

Program 026

## SPI - Special Education

### Recommendation Summary

Dollars in Thousands

	Annual FTEs	General Fund State	Other Funds	Total Funds
<b>2005-07 Expenditure Authority</b>	1.5	931,993	435,464	1,367,457
<b>Supplemental Changes</b>				
Pension Plan 1 Unfunded Liability			3,257	3,257
Pension Rate Correction		(134)	(1)	(135)
Enrollment/Workload Adjustment, SPI		11,430	155	11,585
K-12 Inflation		1,228	13	1,241
<b>Subtotal - Supplemental Changes</b>		12,524	3,424	15,948
<b>Total Proposed Budget</b>	1.5	944,517	438,888	1,383,405
Difference		12,524	3,424	15,948
Percent Change	0.0%	1.3%	0.8%	1.2%

### SUPPLEMENTAL CHANGES

#### Pension Rate Correction

The pension rates used to calculate state funding for basic education programs in the original biennial budget were incorrect. The correction results in an increase in state funding for the 2005-06 school year and a decrease in state funding for the 2006-07 school year. (General Fund-State, General Fund-Federal)

#### Enrollment/Workload Adjustment, SPI

Enrollment in special education programs is higher than anticipated in the biennial budget by 904 students in the 2005-06 school year (from 120,750 to 121,654) and by 1,282 students in the 2006-07 school year (from 121,643 to 122,925). This item increases the amount needed for special education. (General Fund-State, General Fund-Federal)

#### K-12 Inflation

Inflation adjustments for non-employee related costs are provided in the budget for K-12 basic education programs. The inflation forecast for Fiscal Year 2006 has changed from 2.0 percent to 3.1 percent and for Fiscal Year 2007 from 1.4 percent to 2.1 percent. The inflation adjustment is not changed once the school year has started, so no changes are made for the 2005-06 school year. A budget adjustment is made for the 2006-07 school year, taking into account the higher inflation in the current year and the coming year. This adjustment results in a budget inflation rate of 4.7 percent for the 2006-07 school year. (General Fund-State, General Fund-Federal)